

ENHANCED STAR Exemptions INSTRUCTIONS

for

2017/2018 Property Tax Bill

(December 1, 2017 – November 30, 2018)

DEADLINE TO FILE: **MARCH 1, 2017**

Requirements:

- **First Time Enhanced STAR APPLICATION:** Complete the Application Form. **Make sure you sign and date the box in the bottom right-hand corner of the application.**
- **NEW HOMEOWNERS:** If you have just purchased this home you **MUST** register with New York State to get the Enhanced exemption at www.tax.ny.gov or call (518) 457-2036
- **PROOF OF AGE:** All owners must be 65 years of age by December 31, 2017 (with the exception of husband and wife or sibling co-owners, only one owner needs to be 65.) Include a copy of one of the following (date of birth must appear on document): Driver's license, Birth Certificate, Baptismal Certificate, or Passport.
- **INCOME TAXES:** Include copies of your **2015 STATE OR FEDERAL TAX RETURN** with your application. (Make sure it's signed). The income limit for this year's filing is **\$86,000**.
- ***The \$86,000 maximum income is defined as Federal Adjusted Gross Income less taxable IRA distributions. (SEE CHART BELOW)***
- **INCOME VERIFICATION PROGRAM (IVP):** To sign up for the IVP, submit your application with your **2015 NYS income tax return**, marking the authorization on the application allowing NY State to verify your income for the future, beginning in 2018. You will then be renewed each year without resubmitting an application or tax forms. **(Those who do not file a NY State income tax return will not be eligible for participation in the IVP.)** Please be sure to include all Social Security numbers and signatures. **(Do not complete the IVP box on the application if you are not choosing this option or you do not file a NY State Resident Income Tax Return).**
- **THIRD PARTY NOTIFICATION:** If you wish to designate another person to receive duplicate copies of reminder notices, fill in the "Third Party Notification" Form RP425-TPN on the back of the application.

Form no.	Title of income tax form	Income for STAR purposes
IRS Form1040	U.S Individual Income Tax Return	Line 37 minus line 15b
IRS Form 1040A	U.S Individual Income Tax Return	Line 21 minus line 11b <i>"adjusted gross income" minus "taxable amount" (of total IRA distributions)</i>
IRS Form 1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	Line 4 only
NYS Form IT-201	Resident Income Tax Return	Line 19 minus line 9 <i>"federal adjusted gross income" minus "taxable amount of IRA distribution"</i>

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